

WT Microelectronics Co., Ltd.

Audit Committee Charter

Article 1 (Stipulation Standard)

This Charter is adopted pursuant to Article 3 of the "Regulations Governing the Exercise of Powers by Audit Committees of Public Companies."

Article 2 (Scope of Application)

Matters concerning the number of members, term of office, powers, rules of procedure for meetings, and resources to be provided by the Company when the Audit committee ("the Committee") exercises its powers shall be handled in accordance with this Charter.

Article 3 (Supervisory Matters)

The main function of the Committee is to supervise the following matters:

- I. Fair presentation of the financial reports of the Company.
- II. The hiring (and dismissal), independence, and performance of certificated public accountants of the Company.
- III. The effective implementation of the internal control system of the Company.
- IV. Compliance with relevant laws and regulations by the Company.
- V. Management of the existing or potential risks of the Company.

Article 4 (Committee Composition)

The Committee shall be composed entirely of independent directors. It shall not be fewer than three persons in number, one of whom shall act as the convener, and at least one of whom shall have accounting or financial expertise.

The independent director members of the Committee shall serve a 3-year term and may be re-elected to further terms. When the number of the independent director members on the Committee falls below that prescribed in the preceding paragraph or in the articles of incorporation due to an independent director's dismissal for any reason, a by-election shall be held at the next shareholders meeting to fill the vacancy. When the independent directors are dismissed en masse, a special shareholders meeting shall be convened within 60 days from the date of the occurrence to hold a by-election to fill the vacancies.

Article 5 (Application of Mutatis Mutandis)

Powers conferred by the Securities and Exchange Act (hereinafter referred to as "the Act"), the Company Act, and any other laws and regulations to be exercised by supervisors, excepting those set forth in Article 14-4, paragraph 4 of the Act, shall be exercised by the Committee.

The provisions of Article 14-4, paragraph 4 of the Act, in regard to the Company Act as concerns the actions of supervisors or their role as representatives of the Company, apply mutatis mutandis to the independent director members of the Committee.

Article 6 (Scope of powers)

The powers of the Committee are as follows:

- I. Adoption or amendment of an internal control system pursuant to Article 14-1.
- II. Assessment of the effectiveness of the internal control system.
- III. Adoption or amendment, pursuant to Article 36-1, of handling procedures for financial or

operational actions of material significance, such as acquisition or disposal of assets, derivatives trading, extension of monetary loans to others, or endorsements or guarantees for others.

- IV. A matter bearing on the personal interest of a director.
- V. A material asset or derivatives transaction.
- VI. A material monetary loan, endorsement, or provision of guarantee.
- VII. The offering, issuance, or private placement of any equity-type securities.
- VIII. The hiring or dismissal of an attesting CPA, or the compensation given thereto.
- IX. The appointment or discharge of a financial, accounting, or internal auditing officer.
- X. Annual financial reports and second quarter financial reports that must be audited and attested by a CPA, which are signed or sealed by the chairperson, managerial officer, and accounting officer.

XI. Any other material matter so required by the company or the Competent Authority. The matters under the preceding paragraph shall be subject to the approval of at least one half of the entire membership of the Committee and shall be submitted to the board of directors for a resolution.

Any matter in the paragraph 1, with the exception of subparagraph X, that has not been approved by at least one half of the entire membership of the Committee may be adopted with the approval of two thirds or more of the entire board of directors.

“The entire membership”, as used herein, shall be counted as the number of members actually in office at the given time.

The convener of the Committee shall represent the Committee to the public.

Article 7 (Meeting and the Convening of Meeting)

The Committee shall convene at least once quarterly, and may call a meeting at its discretion whenever necessary.

In calling a meeting of the Committee, a notice of the reasons for convening the meeting shall be given to each independent director member at least 7 days in advance. In emergency circumstances, however, the meeting may be called on shorter notice.

The meeting of the notice shall be delivered in written, fax, or electronic form.

A member of the Committee shall be elected as the convener and meeting chair by and from the entire membership of the Committee. When the convener is on leave or unable to convene a meeting for any reason, the convener shall appoint another independent director member on the Committee as acting convener; if the convener does not make such an appointment, one independent director member of the Committee shall be elected by and from the other independent director members of the Committee to serve as convener.

The Committee may request the managers of relevant departments, internal audit officers, certified public accountants, attorneys, or other personnel of the Company to attend the meeting as non-voting participants and provide pertinent and necessary information.

However, they should be recused during discussions and voting.

When the Committee calls a meeting, it shall furnish the members of the Committee present at the meeting with relevant materials for reference as necessary.

Article 8 (Attendance and Resolution)

When a meeting of the Committee is held, an attendance book shall be made available for signing- in by the independent director members in attendance, and thereafter made available for reference.

Independent director members shall attend meetings of the Committee in person; if an

independent director member is unable to attend in person, he/she may appoint another independent director member as the proxy to attend the meeting. Attendance via video conference is deemed as attendance in person.

A member of the Committee that appoints another independent director member as the proxy to attend a meeting of the Committee shall in each instance issue a written proxy stating the scope of authorization with respect to the items on the meeting agenda.

Resolutions at the meetings of the Committee shall be adopted with the approval of at least one half of the entire membership. The result of a vote shall be made known immediately and recorded in writing.

When deliberating a resolution, it shall be deemed approved and voted on by the Committee if no directors present raise any objections.

If it is impossible to hold a meeting of the Committee with legitimate reason, matters on the meeting agenda shall be adopted with the consent of two thirds or more of the entire board of directors. Nevertheless, a written opinion indicating approval or disapproval shall be obtained from each independent director member with respect to the matters under Article 6, paragraph 1, subparagraph X.

The proxy under paragraph 2 may accept a proxy from one person only.

Article 9 (Meeting Minutes)

Discussions at a meeting of the Committee shall be included in the meeting minutes, which shall faithfully record the following:

- I. The session, time, and place of the meeting.
- II. The name of the meeting chair.
- III. Attendance by the independent director members, including the names and the number of members present, excused, and absent.
- IV. The names and titles of those attending the meeting as non-voting participants.
- V. The name of the minute taker.
- VI. The matters reported at the meeting.
- VII. Agenda items: The method of resolutions and results of each proposal; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; name of the independent director who is an interested party as referred to in paragraph 1 of Article 11, explanation of the material aspects of the interest the director has, the reason why the director should or should not recuse himself or herself and whether or not the director has recused; and any objections or reservations expressed.
- VIII. Extraordinary motions: The name of the mover; the method of resolutions and the results for each motion; a summary of the comments of the independent director members of the Committee and experts and other persons present at the meeting; name of the independent director who is an interested party as referred to in paragraph 1 of Article 11, explanation of the material aspects of the interest the director has, the reason why the director should or should not recuse himself or herself and whether or not the director has recused; and any objections or reservations expressed.
- IX. Other matters required to be recorded.

The attendance book constitutes part of the minutes for each meeting of the Committee and shall be appropriately preserved during the existence of the Company.

The minutes of a Committee meeting shall bear the signature or seal of both the chair and the minute taker, and a copy of the minutes shall be distributed to each independent director within 20 days after the meeting. The minutes shall be deemed important corporate records

and appropriately preserved during the existence of the Company.
The meeting minutes of paragraph 1 may be produced and distributed in electronic form.

Article 10 (Drafting of the Agenda)

The Committee's meeting agenda shall be drafted by the convener. Other members may also put forward proposals for discussion by the Committee.

Article 11 (Avoidance of Conflicts of Interest)

An independent director member of the Committee shall explain the material aspects of the interest he or she has when he or she is an interested party with respect to a given agenda item. When such a relationship is likely to prejudice the interests of the Company, the director shall not participate in the discussion and voting and shall recuse himself or herself therefrom. Also, they shall not exercise the voting right for and on behalf of another independent director member.

Where the spouse of an independent Director or a blood relative having a second or closer degree of kinship of an independent Director, has an interest in the matter under discussion at the meeting, such Director shall be deemed to have a personal interest in the matter.

If, for the reason stated in the first paragraph, an agenda item cannot be resolved at a meeting of the Committee, it shall be reported to the board of directors, which shall resolve on the item.

Article 12 (Audio-Recording or Videotaping of the Meeting as Evidence)

Any and all meetings of the Committee shall be audio-recorded or videotaped from beginning to adjournment of the meeting as evidence and the files shall be kept for at least five (5) years. The files may be stored in electronic form.

If any litigation relating to a resolution of the meeting of the Committee commences before the expiry of the period in which the evidence shall be kept in accordance with the preceding paragraph, the relevant data of audio-recorded or videotaped evidence shall continually be kept until the conclusion of the litigation.

For a meeting of the Committee convened via video-conferencing, the audio-recorded and videotaped data shall be part of the minutes of the meeting and shall be properly kept during the existence of the Company.

Article 13 (Resource for the Exercise of Duty)

The Committee may resolve to retain the service of an attorney, certified public accountant, or other professionals to provide advice with respect to matters in connection with Article 6. The costs of their services shall be borne by the Company.

Article 14 (Obligations of the Members of the Committee)

The Committee members shall exercise the due care of a good administrator and faithfully perform the duties prescribed in this Charter; they shall be accountable to the board of directors and shall submit their proposals to be resolved by the board.

Article 15 (Review and Delegation)

The Committee shall conduct periodic reviews of matters relating to this Charter and present the results for amendment by the board of directors.

The execution of tasks relating to resolutions adopted by the Committee may be delegated to the convener or other Committee members for follow-up, with a written or verbal report to

be presented to the Committee during the implementation period. When necessary, the matter shall be presented for ratification or a report made at the next meeting of the Committee.

Article 16 (Execution)

This Charter, and any amendments hereto, shall come into in force after adoption by a resolution of the board of directors from the 9th term of the board of directors.

Article 17 (Establishment and Amendments)

The Charter is established on March 22, 2019.

The 1st amendment was made on August 8, 2019.